NEVADA STATE COLLEGE
TRAVEL AND ACCOUNTS PAYABLE
Internal Audit Report
July 1, 2006 through April 30, 2008

GENERAL OVERVIEW

The Nevada State College (NSC) travel and accounts payable functions fall under the responsibility of the Controller's Office. Documents relating to travel and accounts payable transactions are processed and maintained by either the University of Nevada, Las Vegas (UNLV) accounts payable department or UNLV's purchasing department. Prior to being submitted to UNLV for processing, expenditure documents are submitted to the NSC Controller's Office for final review. Additionally, the NSC Controller's Office is responsible for the college's purchasing card program.

AUDIT SCOPE

The Internal Audit Department has completed a review of the NSC travel and accounts payable department for the period of July 1, 2006 through April 30, 2008.

The scope of our review included tests of the accounting records and other procedures, as we considered necessary. The tests included, but were not necessarily limited to these areas.

1. Examining the college's purchasing card program.
2. Reviewing expenditure and hosting expenditure documentation for the institution.
3. Testing campus-wide travel expenditure documentation.

The Internal Audit Department is reasonably assured that the travel and accounts payable department at NSC is operating in a satisfactory manner and no major control

weaknesses exist. However, implementation of the following recommendations would further improve the controls and operations of the travel and accounts payable functions.

TRAVEL

During our review of travel expenditure documents, the Internal Audit Department noted a number of instances in which a lodging exception approval from was not submitted with the backup documentation. The lodging exception approval form is a required form that allows for reimbursements in excess of the set governmental rates which became effective on July 1, 2007. For all of the instances in which the form was not available, documentation showing that approval was obtained to process the claim was available. According to the travel department supervisor, the form was introduced during the 2008 fiscal year and many individuals are still not aware that the form is available and required.

In an effort to ensure that travel claims are processed in a timely manner, we recommend that employees be notified that the lodging exception form is available and must be submitted anytime the amount of lodging exceeds the allowed reimbursement amount.

Institution Response

NSC agrees with the finding and recommendation.

Correction: **The institution has provided to the campus an internal reminder that the lodging exception form must be completed and submitted to the NSC Business Office for approval prior to the related travel.**

Prevention and Monitoring: **NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.**

NSC respectfully requests that this item be closed.

HOSTING

The Internal Audit Department performed a review of 30 hosting transactions and noted exceptions in three instances. We noted two instances in which the hosting approval form was available and completed, but the documentation did not clearly state the purpose of the hosting expense. We also noted one instance in which a hosting form was not available but most of the required hosting justification was documented. As in the other two exceptions noted, the reason for the hosting expenditure was not clearly stated.

We recommend that more specific detail regarding hosting expenditures be documented in order to reduce any confusion. We also recommend that greater care be taken to ensure that a host expense form be submitted with hosting expenditure documents.

Institution Response

NSC agrees with the finding and recommendation.

Correction: **The institution has provided to the campus an internal reminder that specific details related to hosting expenditures must be clearly documented and that a host expense form must be submitted with this documentation.**

Prevention and Monitoring: **NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.**

NSC respectfully requests that this item be closed.

PURCHASING CARD

A sample of seven purchasing card (p-card) holders were selected for review and a total of 717 transactions were reviewed. At the time of our review, the NSC p-card program was a relatively new program and was following the policies of UNLV's p-card program with a few exceptions. We were informed that NSC was in the process of writing an institutional procedure manual for p-card use.

We recommend that NSC continue their progress on developing a p-card manual to ensure that the policies and procedures currently being used are properly documented. We also recommend that cardholders be updated on the p-card policies once the manual has been completed.

Institution Response

NSC agrees with the finding and recommendation.

<u>Correction:</u> The institution has developed a purchasing card manual (enclosed) to ensure that the policies and procedures currently in use are well documented. This manual has been distributed to the campus community and has been included on the institutional web page. Periodic enhancements and revisions to the manual have been incorporated into the overall purchasing card program, which will consistently be communicated to the campus.

<u>Prevention and Monitoring:</u> NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

The following exceptions were noted during our review of the p-card documentation maintained by cardholders. We noted that the exceptions related to a small percentage of p-card holders.

1. On two occasions, some of the required hosting information was not available or was not clearly stated. On 10 other occasions, a hosting expense form could not be located. For all p-card hosting purchases, a hosting expense form is required to be maintained with the original receipt and other p-card documentation.

   The Internal Audit Department recommends that greater care be taken to ensure that hosting forms are available and properly completed for hosting transactions.

<u>Institution Response</u>

NSC agrees with the finding and recommendation.

<u>Correction:</u> It should be noted that these findings relate to one purchasing card holder, whose privileges have now been revoked. The institution has provided to the campus an internal reminder that hosting forms are available and must be properly completed for all hosting expense. The NSC business Office now plans to schedule more departmental audits which will help identify potential problem areas. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

<u>Prevention and Monitoring:</u> NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

2. There were 18 instances where sales tax was charged to purchases.

   We recommend that cardholders be reminded that p-card purchases are tax exempt and that greater care be taken to ensure that no sales tax is added to purchases.

   <u>Institution Response</u>

   NSC agrees with the finding and recommendation.

   <u>Correction:</u> It should be noted that these findings are overwhelmingly related to one purchasing card holder, whose privileges have now been revoked. The institution has provided to the campus an internal reminder that sales tax is not to be charged on institutional purchases. NSC has also borrowed the idea from the Desert Research Institute to provide laminated cards to all purchasing card holders which provide the appropriate tax exemption information to be shown to vendors. NSC is also providing appropriate letters to frequently used vendors explaining its tax exempt status. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

<u>Prevention and Monitoring:</u> NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

3. The Internal Audit Department noted one occasion in which a cell phone purchased was shipped to the recipient's home address. The recipient was not the p-card holder. According to UNLV's p-card policy, goods ordered and paid for using a p-card may only be shipped to the department's campus address.

   We recommend that p-card holders be notified that goods ordered and paid for by an institutional p-card may not be shipped to addresses other than the campus.

   <u>Institution Response</u>

   NSC agrees with the finding and recommendation.

   <u>Correction:</u> The institution has provided to the campus an internal reminder that goods ordered and paid by a purchasing card may <u>only</u> be shipped to NSC. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

<u>Prevention and Monitoring</u>: NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost

and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

4. We noted that there were 20 occasions in which original receipts for p-card purchases could not be located. All 20 instances occurred for one cardholder. The Internal Audit Department recommends that the p-card holder be reminded that it is their responsibility to maintain original receipts and that in the event that a receipt is lost, a lost receipt affidavit must be promptly completed.

   Institution Response

   NSC agrees with the finding and recommendation.

   Correction: It should be noted that these findings are related to one purchasing card holder, whose privileges have now been revoked. The institution has provided to the campus an internal reminder that original receipts are to be maintained. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

   Prevention and Monitoring: NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

   NSC respectfully requests that this item be closed.

5. On one occasion, the tip for a hosting expenditure was not recorded on the receipt. This made it difficult to ensure that the charge was processed for the correct amount.

We recommend that greater care be taken to ensure that tips added to amounts charged on p-card be properly noted in the backup documentation.

Institution Response

NSC agrees with the finding and recommendation.

Correction: The institution has provided to the campus an internal reminder that tips which are added to purchasing card charges must be properly noted in backup documentation. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

Prevention and Monitoring: NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

6. We noted one instance in which the amount charged to a p-card exceeded the cardholder's daily limit and single transaction limit. To circumvent this situation, the transaction was split into two transactions that posted to the p-card on separate days.

   The Internal Audit Department recommends that cardholders be reminded that purchases made on p-cards must be made in accordance with the set limits and any purchases which exceed the individual's card limit should be completed using a purchase order.

   Institution Response

   NSC agrees with the finding and recommendation.

   Correction: The institution has provided to the campus an internal reminder that purchasing card limits may not be exceeded without

prior authorization from the NSC Business Office and that purchases may not be split in order to circumvent these limits. NSC also requires a monthly review by each supervisor to ensure adherence to this and other purchasing card regulations in addition to audits by the NSC Business Office. Each cardholder has been eissued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

Prevention and Monitoring: NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

7. For one p-card holder, all but one of their monthly Statement of Accounts was not signed by the employee, their supervisor or both.

   We recommend that cardholders be reminded of their responsibility to print, review, sign and obtain supervisory approval for their Statement of Account at the end of each billing cycle.

   Institution Response

   NSC agrees with the finding and recommendation.

   Correction: It should be noted that these findings are related to one purchasing card holder, whose privileges have now been revoked. The institution has provided to the campus an internal reminder that Account Statements must be signed by the card holder and approved by the supervisor on a monthly basis. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

   Prevention and Monitoring: NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more

stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

8. We noted that hosting expense forms for one cardholder were not being approved. Although the hosting expense forms were not being approved, they properly documented the required hosting justification and the cardholder did obtain pre-approval on their p-card application to utilize their p-card for hosting transactions.

   We recommend that consideration be given to requiring hosting expense forms to be approved by the appropriate individual, regardless of whether or not prior approval has been obtained.

   Institution Response

   NSC agrees with the finding and recommendation.

   Correction: It should be noted that these findings are related to one purchasing card holder, whose privileges have now been revoked. The institution has provided to the campus an internal reminder that hosting expenses are to be approved in writing prior to the related activity. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

   Prevention and Monitoring: NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more

stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

In an effort to ensure greater compliance with policies from p-card holders, we recommend that the Controller's Office continue to monitor cardholders and perform periodic checks of p-card records. We also recommend that policies and procedures be developed to discipline repeat violators of the p-card policy.

Institution Response

NSC agrees with the finding and recommendation.

Correction: The NSC Business Office has now increased its monitoring efforts and is taking a more proactive approach toward appropriate corrective actions. NSC remains small enough where individual counseling sessions still occur in addition to its ongoing training program. In addition to notification to the Provost and Vice President for Finance and Administration of any problem areas, the following process is now in place:

First Violation	**Written notification to card holder and supervisor with an appropriate response from each**
Second Violation	**Same as first violation plus an individual counseling session with the cardholder and supervisor**
Third Violation	**Purchasing card privilege revoked**

Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate procedures to be followed.

Prevention and Monitoring: NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

EXPENDITURE CODING

Of the 47 transactions reviewed, we noted 18 instances in which the expense category code assigned to a p-card transaction did not match the description of the purchase and backup documentation maintained by the cardholder. Additionally, there were two instances in which we were unable to determine whether the expense category code was correct because backup documentation was not available. There were also five instances where p-card purchases should have been coded as a hosting expense but were incorrectly coded as an operating expense. As a result, all five of these transactions were made using state funds. The NSHE Board of Regents' policy prohibits hosting expenditures from being charged to state accounts.

We recommend that greater care be taken to ensure that p-card hosting transactions are properly coded. We also recommend that all cardholders be reminded that any purchases to support any hosting activities must be coded using the hosting expense category.

Institution Response

NSC agrees with the finding and recommendation.

Correction: **It should be noted that this finding is related to one purchasing card holder, whose privileges have now been revoked. The institution has provided to the campus an internal reminder that all hosting expenses charged to a purchasing card must be properly coded, and monitoring activities by the NSC Business Office have increased. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate expenditure codes.**

Prevention and Monitoring: **NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.**

NSC respectfully requests that this item be closed.

The exceptions noted during our review pertained to one p-card holder and it appears that the cardholder is unsure of the correct use of expense category codes. The codes used were not applied on a consistent basis to the same types of goods and services purchased.

We recommend that p-card holders be reminded of the importance of properly reviewing and coding all expenditures. We also recommend that information that can be used to address questions that p-card holders may have in regard to the coding of transactions be distributed to cardholders in order to reduce the number of errors.

Institution Response

NSC agrees with the finding and recommendation.

<u>Correction:</u> It should be noted that this finding is related to one purchasing card holder, whose privileges have now been revoked. The institution has provided to the campus an internal reminder that all expenditures must utilize appropriate expense category codes. Each cardholder has been issued the Procurement Card Users Manual which clearly details the appropriate expenditure codes.

<u>Prevention and Monitoring:</u> NSC has established an ongoing training program to address this and other issues related to general business operations. The NSC Business Office also now notifies the Provost and the Vice President for Finance and Administration of any ongoing problem areas within the institution as a result of a more stringent auditing process. Appropriate corrective action will be taken based on these actions.

NSC respectfully requests that this item be closed.

The Internal Audit Department would like to thank the NSC personnel and the UNLV accounts payable and purchasing departments for their assistance and cooperation.

Las Vegas, Nevada
August 12, 2008

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AUDIT: NSC Travel and Accounts Payable

AUDIT PERIOD: July 1, 2006-April 30, 2008

NUMBER OF FINDINGS: 14

NUMBER OF RECOMMENDATIONS IMPLEMENTED: 14

NBR.	FINDING	AGREE	IMPLEMENTED
1.	Lodging exception form must be submitted	Yes	Yes
2.	Hosting expenditure detail must be documented	Yes	Yes
3.	Purchasing card manual should be developed	Yes	Yes
4.	Hosting form must be properly completed	Yes	Yes
5.	Sales tax must not be added to purchases	Yes	Yes
6.	Purchasing card goods must not be delivered to non-campus addresses	Yes	Yes
7.	Original receipts must be maintained	Yes	Yes
8.	Tips charged to purchasing cards must be properly documented	Yes	Yes
9.	Purchasing card limits must not be exceeded by splitting orders	Yes	Yes
10.	Account statements must be signed and approved	Yes	Yes
11.	Hosting expense forms must be approved prior to activity	Yes	Yes
12.	Controller's Office should continue monitoring of purchasing card activity	Yes	Yes
13.	Purchasing card hosting transactions must be properly coded	Yes	Yes
14.	All purchasing card transactions must be properly coded	Yes	Yes

NEVADA STATE COLLEGE

HOST EXPENSE DOCUMENTATION and APPROVAL

(Must be attached to the payment document with original receipt/invoice)

HOST DETAILS

Date & Time Of Event:	
Name/Description Of Event:	
Location Of Event:	
Business Purpose:	

NAMES OF INDIVIDUALS HOSTED/ATTENDED (REQUIRED):

1	**5**
2	**6**
3	**7**
4	

If more than 7 participants, provide and explanation in lieu of names including event description and type of attendees (faculty, staff, community, parents, donors, etc.).

Estimated Cost:	Authorized Account: **5220-**

IS THE EVENT FOR THE PURCHASE OF A TABLE?	**YES** ☐	**NO** ☐

If yes, complete "Table Request Form" requires Presidential Approval

Approved By:	Date:
Signature:	

DEANS/VICE PRESIDENT'S OFFICE REFERENCE:

Department:	Contact:	Phone:

☐	Employee Reimbursement	☐	P-Card Last 4 Digits #
☐	Vendor Payment:	Payable To:	

PURPOSE OF EVENT (REQUIRED/CHECK ONE):

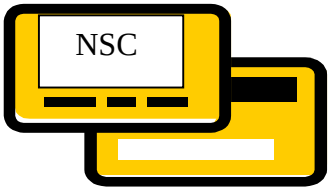
OBJECT CODE 25

☐	**H1** Fundraising	☐	**H8** Table Purchase – Not Donor Paid
☐	**H4** Student Life/Government	☐	**H9** Table Purchase – Donor Paid
☐	**H5** Community Goodwill	☐	**HD** Department Meeting
☐	**H6** Employee Goodwill	☐	**HG** Grant Funded Hosting (obtain Grant approval)

HOST EXPLANATION

This completed form must be attached to the payment document (PV, TD, P-Card record, or RX). Host expenditures must be documented in accordance with the Internal Revenue Service guidelines and the NSHE policy effective 7/01/06. This includes, but is not limited to, amount, date, time, place, business purpose, and business relationship of those attending the event. In the case of large gathering (e.g. seven or more persons), the identification of groups of people invited may be satisfactory. All receipts submitted for reimbursement must be original and clearly indicate the vendor, date, itemization of the purchase and method of payment, if by credit card, shows card type with last four digits of card number and charge amount.

PROCUREMENT CARD
USER MANUAL



POLICIES AND PROCEDURES

NEVADA STATE
COLLEGE

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I PURPOSE

This manual sets forth the Policies and Procedures for the Nevada State College (NSC) Procurement Card Program.

II POLICY STATEMENT

NSC sponsors a Procurement Card Program that allows designated employees to make business-related purchases. The NSC Procurement Card Program has been established to provide an efficient and cost effective means that empowers individual employees to make purchases and, at the same time, reduce the costs associated with initiating and paying for those purchases. The NSC Business Office also maintains a procurement card to expedite purchases whenever possible.

The NSC Business Office is responsible for managing the program and each academic or administrative department is responsible for managing its Cardholder accounts. The Procurement Card Policy Committee will provide guidance and determine policy as it pertains to the Procurement Card Program. The Committee will be convened by the Program Administrator as required. Exceptions to the monetary limits and commodity restrictions will be determined by the Program Administrator. Additionally, the Program Administrator will be responsible for publication of all policies and procedures relevant to this program.

All purchases may only be made for business use consistent with existing policies. Any mis-use of the NSC procurement card will result in immediate cancellation of a cardholder's card. Procurement card privileges may be restored upon appeal to the Procurement Card Policy Committee.

The committee is made up of the following individuals:

Controller
Budget Technician
Administrative Representative
Academic Representative

III DEFINITIONS

CONTACTS

Employee: A person who is employed by NSC in a part-time or full time capacity.

Cardholder: NSC employee whose name appears on the Procurement Card and is accountable for all charges made with that card. The Cardholder is the only individual permitted to use the card or card number to make purchases. The primary Cardholder in a department has the ability to reallocate individual charges to other College accounts within their department.

Department Procurement Card Liaison: Once a department has more than one procurement card assigned to employees of that department, the primary Cardholder in that department will become the Department Procurement Card Liaison and will assume some functions from the Program Coordinator.

Program Administrator: For purposes of the NSC Procurement Card information contained in this section, the Program Administrator is a NSC Business Office employee appointed by the Vice President for Finance and Administration to administer the Procurement Card Program for Nevada State College. At NSC, this position will also assume the duties of what the UNLV program calls the Department Procurement Card Liaison. The Program Administrator will be responsible for:

- receiving and disseminating Procurement Card information
- verification and retention of supporting documentation for the Cardholder's account
- providing information to the Program Coordinator as needed

The Program Administrator also has the ability to reallocate individual charges to College accounts, but the scope is College-wide, not simply by department.

Program Coordinator: NSC Business Office employee assigned the responsibility to facilitate the day-to-day administrative functions as determined by the Program Administrator. The Program Coordinator also has the ability to reallocate individual charges across college accounts.

ADMINISTRATIVE

Billing Cycle: A period of time which begins on the 26th day of each month and ends on the 25th day of the following month (i.e., July 26 – August 25th). Purchases made and processed during a specific cycle will be billed to NSC after the last day of the cycle. When a cycle ends on a holiday, the end of the cycle period will be the prior calendar day.

Default Account: The College account number assigned to an individual Cardholder's Procurement Card. Only one default account can be assigned to any one Procurement Card. All charges made with the Procurement Card will be posted into the Default Account unless those charges are reallocated. A back up account will be designated for each default account.

Monthly Spending Limit: A dollar limit assigned to the Cardholder for the total of all charges made during each monthly billing cycle. This amount will not exceed the pre-determined limit, unless a special exception is approved in writing by the Program Administrator. Departments may establish lower limits on a per Cardholder basis.

Procurement Card: A charge card issued to an employee of NSC for the purpose of making authorized purchases on the College's behalf. The College will issue payment for charges made with the Procurement Card.

PVS Net: A web version of the Procurement Card software that allows Cardholders or authorized individuals to review and edit Procurement Card transactions, make corrections, and print “Statement of Account”.

Statement of Account: A report generated on an as needed basis by the Department Procurement Card Liaison or Cardholder of transactions charged to the Cardholder's card account.

Support Documentation: A merchant produced document that records the relevant details for each item purchased including quantities, unit cost(s), description of what was purchased, the total charge amount and the merchant's name and address (e.g. sales receipt, original invoice, credit receipt, authorizations or approvals etc.).

Transaction/Charge Limit: A dollar limit assigned to the Cardholder for each total charge made with the Procurement Card. This amount will not exceed the pre-determined limit per transaction unless the Program Administrator approves a special exception in writing. A single transaction/charge may include multiple items but cannot exceed the monetary limit approved.

IV CARD MANAGEMENT

OBTAINING A PROCUREMENT CARD

Once card eligibility for employees is determined by the Vice President of Finance and Administration, in coordination with the Vice President for Student Affairs, the Vice President for Academic Affairs, and the academic directors, the Cardholder must complete the Procurement Card Account Application and Cardholder Agreement. If another individual will serve as the Procurement Card Liaison, the PVS Net Account Application must be completed and attached (please refer to Appendices A, B, & C).

The signature authorities for the referenced default and back-up accounts must provide approval for use by signing the Account Application. These forms must then be signed by the appropriate Vice President, academic director, or Vice President for Finance and Administration.

Once completed, all forms need to be returned to the Program Coordinator. The Cardholder will be contacted to schedule a training session. **Attendance at a training session is required before a Procurement Card is issued to a Cardholder.**

The Cardholder will be required to present photographic identification (current driver's license, military ID card, passport, or NSC identification card) to attend the training session. After the Cardholder has completed the mandatory training and successfully completed the post-test, the Procurement Card will be issued.

The Cardholder will be asked to sign the back of the card before leaving. Although the Procurement Card is issued in the Cardholder's name, it is the property of Nevada State College.

If there are any questions, contact the Program Coordinator at (702) 992-2042.

CANCELING THE CARD

A card will be canceled upon:

- the Cardholder's request
- termination of employment of the cardholder with the College
- request by the signature authority or those who approved issuance
- request of the Program Administrator

When canceled, or upon termination of employment, the card should be hand-delivered to the Program Coordinator. At that time, the card will be destroyed, the application will be voided, and a copy of the application will be issued to the Cardholder as a receipt. The Cardholder is responsible for insuring all records relating to that card are transferred to the Program Coordinator. Cardholders will not be able to finalize clearance from the College until this procedure has been accomplished.

CARD RENEWAL

A renewal card will automatically be issued when the previous card expires. The Cardholder will be called when the card is available to be issued. Each Cardholder will need to personally pick up his/her card from the Program Coordinator, sign a receipt for it and then sign the back of the card.

LOST OR STOLEN CARD

Should a NSC Procurement Card be lost, stolen or misplaced, the Cardholder must ***immediately*** notify JPMorganChase and the Program Coordinator at (702) 992-2042. When notifying the bank, be sure to inform the JPMorganChase customer service representative the call is regarding a Procurement Card.

REVISING ACCOUNT NUMBER INFORMATION

The default account numbers for each card can be changed. The signature authority for the account to be charged needs to complete and submit a revised Cardholder Account Application (Appendix A) to the Program Coordinator in the NSC Business Office.

BACKUP DEFAULT ACCOUNT NUMBER INFORMATION

Should the primary default account number cited on the Procurement Card Cardholder Account form not have sufficient funds to process the transaction(s) that occurred during a billing period, the backup default account identified on the form will be automatically expensed for the transaction(s).

PROCUREMENT CARD SECURITY

Only the designated cardholder may use the NSC Procurement Card. The card and the card number must be safeguarded against use by unauthorized individuals.

V CARD USE

AUTHORIZED USERS

The Procurement Card can only be used by the NSC employee who has been designated as a Cardholder by appropriate authority and who has:

- a properly completed and approved Cardholder Account Application Form on file in the Business Office
- completed the Procurement Card Training Program
- submitted a properly completed Cardholder Agreement Form to the Program Coordinator

AUTHORIZED TRANSACTIONS

The Procurement Card can be used for in-store, mail, phone, Internet or facsimile (fax) purchases.

The Procurement Card may be used at any merchant that accepts the card consistent with the policies and procedures contained in this manual. If a merchant does not accept the Procurement Card, please refer to Section *IX. Merchants Who Do Not Accept the Procurement Card.*

All transactions processed with a NSC Procurement Card ***must*** be made by the individual to whom the card is issued.

RESTRICTIONS-PRIOR APPROVAL

The following transactions may not be made without prior approval of the Program Administrator (please refer to section VI*. Cardholder Responsibilities*):

- Advertising
- Animals and animal related purchases
- Conference-specific optional events (with approved Hosting forms)
- Construction, renovations, or architectural services. Emergencies can be approved by the Director of Facilities Management and Planning
- Consulting services/Independent contractor services
- Dues, institutional
- Fixed Assets or systems with an acquisition cost exceeding $2,000 (please refer to section *XII. Fixed Assets – Inventoriable Equipment*)
- Items for which a contract exists (copier paper, paper towels, etc.) through Purchasing at Business Center South (a list of state contracts may be found at www.unlv.edu/depts/purchasing/campus%20contracts.htm)
- Leases or rentals (vehicles, copiers, building space, equipment, etc.)
- Medical payments
- Medical services
- Memberships, institutional

- Radioactive and hazardous materials
- **Services of any type unless specifically approved in writing by Program Administrator once insurance has been verified by NSC Business Office and on file**
- Service or maintenance agreements

NOTE: This list is not all-inclusive and may be revised as required. If there is any doubt regarding a specific purchase, please contact the Program Coordinator.

RESTRICTIONS-NOT ALLOWED

The following transactions are prohibited with a NSC procurement card (please refer to section VI. *Cardholder Responsibilities*):

- Alcoholic beverages (bulk)
- Automotive fuels (gas, diesel, and propane)
- Cash advances
- Cellular phone purchases and all related charges
- Firearms/weapons/ammunition/pyrotechnics/explosives
- Gift certificates/gift cards/telephone cards
- Items for personal use
- Legal fees or expenses
- Lodging
- Memberships, personal
- Non-conference specific optional events
- Tickets (show, parking, etc.)

NOTE: This list is not all-inclusive and may be revised as required. If there is any doubt regarding a specific purchase, please contact the Program Coordinator.

IMPROPER OR INAPPROPRIATE USE

An employee who makes unauthorized purchases with the Procurement Card will be liable for the total dollar amount of such unauthorized purchases plus any administrative fees charged by the bank in connection with the mis-use.

The Program Administrator and Coordinator will review Procurement Card transaction reports to determine if there has been any unauthorized use of a Procurement Card. Additional information will be obtained from the Cardholder or department if any transactions appear to be in violation of the Procurement Card User Manual.

The Program Administrator and Coordinator will conduct a review of accounts to insure that supporting documents and records are being maintained.

The Procurement Card may be suspended or revoked in immediate response to any improper or inappropriate use. Procurement card privileges may be restored upon appeal to the Procurement Card Policy Committee. Decisions of the Committee are final.

VI CARDHOLDER RESPONSIBILITIES

GENERAL

The card is for official College purchases and not personal use. The Cardholder is responsible for following all Nevada State College, Board of Regents, State, and Federal guidelines.

Use of the Procurement Card does not absolve the Cardholder from the requirement to purchase items at the best obtainable price.

RECEIPT OF MATERIALS

The Cardholder must ensure that the goods received are in fact the goods that were ordered, that they were received in acceptable and serviceable condition, and sent in the quantity that was ordered.

The Cardholder must maintain a Transaction Log (Appendix D) regarding transaction problems, or potential problems. The log should, at a minimum, contain the time and date of the action, the vendor's phone number and contact person's name, the issue and who was to take what action by when.

It is the Cardholder's responsibility to follow-up with the merchant to resolve any delivery problems or discrepancies and arrange with the vendor the return of damaged goods and their replacement. For dispute resolution see Section *XVI. Resolving Errors, Disputes, Returns and Credits*.

FREIGHT CHARGES

When arranging the method of delivery (freight), the Cardholder should seek the most reasonable and inexpensive terms that assure delivery of the goods when they are required.

To conserve unnecessary expense, goods should be shipped UPS, Fed Ex, RPS "ground" or priority mail. Only if the product is required immediately should "air", "next day air", or "next day by 10 a.m." be requested.

Freight must be paid at the time the order is placed with the merchant. ***Do not*** accept a term to the effect that, "freight will be invoiced separately."

DELIVERY ADDRESS

For telephone, Internet or catalog orders provide the merchant with your complete campus shipping address. For example: your full name, c/o Nevada State College, department, complete street address, city, state and zip code.

Nevada State College has three (as of December 1, 2005) official mailing addresses:

John Q. Public
c/o Nevada State College
ZZZZ Department
1125 Nevada State Dr
Henderson, NV 89015

John Q. Public
c/o Nevada State College
ZZZZ Department
219 S. Water St., Suite A
Henderson, NV 89015

John Q. Public
c/o Nevada State College
ZZZZ Department
303 S. Water Street
Henderson, NV 89015

Goods ordered and paid using the NSC Procurement Card may ***only*** be shipped to one of the College's three campus locations. Goods may not be shipped to or received at a non-NSC off-campus address (e.g., Cardholder's home, etc.) Directing shipments to unofficial addresses is considered unauthorized use of the procurement card and may result in procurement card usage being revoked.

BILLING ADDRESS

For telephone, Internet or catalog orders, provide the merchant with the address as it appears on your credit card statement. For example:

<Your name as it appears on the card>
NSC Business Office
1125 Nevada State Dr
Henderson, NV 89015

If your purchase is denied due to an improper billing address, please contact the Program Coordinator for assistance at (702) 992-2042.

VII PRIMARY CARDHOLDER RESPONSIBILITIES

RECORD KEEPING AND DOCUMENTATION

It is recommended that each Cardholder maintain a complete Transaction Log (Appendix D) for all purchases and returns for credit.

To facilitate the reconciliation and approval process, the Cardholder is responsible to obtain and keep all ***original*** credit card slips, cash register receipts, credit memos, and/or other documentation that can serve as proof of purchase or return for each entry in the Transaction Log. All records are the sole property of NSC.

In the case of Host funded expenditures, a copy of the appropriate form (Appendix G) must be attached to the proof of purchase documentation (Section *VIII. Reconciliation and Approval Process*). Entries are to be made in the Transaction Log immediately after the order is made.

When ordering by phone or via the Internet, the Cardholder must print a copy of the confirmation document and/or request the merchant to immediately fax a copy of the paid invoice. The faxed copy of the confirmation and/or paid invoice will be kept with the other receipts. Backorders are not acceptable.

When placing an order and the full quantity needed is not available, do not pay for the entire quantity. Only accept and pay for the quantity that the merchant has available at the point of sale.

The Cardholder must maintain the Transaction Log (Appendix D) and receipts in a secure area. The Program Coordinator has the right to audit the Transaction Log and matching receipts at any time. Prior to transferring, termination, or any move that results in an individual no longer being a Cardholder, the Cardholder is responsible for insuring all records relating to his or her procurement card are transferred to the Program Coordinator.

Failure to maintain proper procurement records may result in the loss of procurement card privileges.

All records relating to Procurement Card transactions must be retained by the NSC Business Office for a full seven (7) years (six (6) years plus current fiscal year).

VIII RECONCILIATION AND APPROVAL PROCESS

Transactions are posted to PVS Net on a daily basis and are accessible to each Cardholder and the Procurement Card Administrator.

General Information

PVS Net is provided as a tool by JPMorganChase to help streamline tasks associated with the review, editing, and reporting of procurement card activity.

PVS Net Menu Options

Support: Here you will learn how to contact your administrator, bank contact, or the PVS Net help desk. Answers to your questions are a click away with the "help" menu item.

Settings: Allows you to change your password and set an email address to receive reports.

Preferences: Used to include specific data elements on your screens or reports. The preferences screen allows you to modify the transaction review screen and offline reports. Here you can decide which data elements you want to see while online and which specific data elements you want to include in offline reports. Scroll to the bottom of the page and click "save".

Transactions: All transactions for the period of time you have specified are shown on the transaction review screen. Clicking on the blue hyperlink number will show more information for that transaction. When additional detail is present it is indicated in the detail info column for purchase transactions. This information can be useful when researching items purchased.

This function allows transactions to be split into multiple accounts, changes to be made to the allocation field (default account number), edits to be posted to expense type allocation (object/sub-object code), descriptions to be entered for transaction detail, and approvals to be posted.

Reports: Management of your transactions is easy through Reports. Select the statement of account report to view all of your transactions for the period of time you specify.

Reports can either be sent to you via email or stored in the report log to be retrieved and downloaded later. The statement of account is used for expense management.

Reconciliation Procedure

See the Reconciliation Procedure Checklist (see Appendix J)

Log on to PVS Net

http://www.procard.com/products/pvs_net_login.asp

Edit Each Transaction

Ensure that each purchase reflects the proper

- account number (use a host account when appropriate)
- object and sub object codes (especially for hosting)
- description of the purchase or most costly items, and when appropriate, name of individuals (as with subscriptions or registrations)
- initials of the person performing the reconciliation
- "approved" or "disputed" flag

Save after every few edits. The "Save" button is at the bottom on the left hand side of your screen

Print Reports

Create a *Statement of Account* report with the same *date range* that you used while editing transactions.

You may choose to have the report sent to you by email (the default selection), or print the report online.

The Cardholder or Procurement Card Program Administrator may generate a Statement at any time. However, one must be printed for the end of each billing cycle.

Discrepancies between the Statement of Account and your *Transaction Log (Appendix D)* should be reported to the Procurement Card Program Coordinator immediately.

It is the Cardholder's responsibility to attempt to resolve any discrepancy with the merchant ***within fifteen (15) days of receipt of a disputed purchase.*** If a resolution is not possible, the Cardholder must file an official dispute form (Cardholder Dispute Form and Checklist) with JPMorganChase (please refer to Appendix E).

IX MERCHANTS WHO DO NOT ACCEPT THE PROCUREMENT CARD

Please notify the Procurement Card Coordinator if any vendor does not accept the card so that a follow-up contact may be made to bring the vendor on board.

Any vendor from whom the Cardholder or department currently purchases goods should be considered a potential vendor even if some may not accept the NSC Procurement Card.

If a vendor does not accept the NSC Procurement Card and they are the most qualified and offer the best pricing, the purchase should be made by using an LPO or other means approved by the Purchasing Department.

X HOST OR ENTERTAINMENT RELATED EXPENSES

Host expenses must conform to the policy and procedures contained in the NSC Hosting Policy. Prior authorization to use a host account must be provided on the Cardholder Account Application (Appendix A).

After a host transaction is made, a Host Approval Form (Appendix F) must be completed. Signature approval of the appropriate Vice President is required for the host account that is referenced.

When a Procurement Card statement of account is subsequently printed for reconciliation, the completed Host Approval Form (Appendix F) must be attached and retained with the Transaction Log (Appendix D).

Table purchases for groups or banquet events may only be made on the Procurement Card after the purchase has been approved in writing by the President's Office.

XI TRAVEL

Travel expenses must conform to the policies and procedures contained in the NSC Travel Manual (*currently in development*). Travel expenses may include, but are not limited to:

- registration
- airfare

The NSC Procurement Card may only be used for registration and airfare.

REGISTRATION

The Procurement Card may be used to pay for conference registration. During reconciliation, registration fees should be charged to an operating account with Object Code 30 and Sub-Object Code 26.

An original paid receipt and a complete copy of the registration form and brochure must be attached to the Transaction Log.

AIRFARE

Airline tickets may be purchased from a travel agency or direct from the airline. If tickets are purchased from a travel agency, the agency fee may be placed on the Procurement Card. Refunds must be credited back to the same card. Fees incurred by flight changes for personal convenience after the initial departure must be paid by the traveler. Fees incurred by flight changes for business related reasons may be placed on the Procurement Card. Documentation should be provided with the Transaction Log. Only the Cardholder may charge their Procurement Card for these additional fees. The airline ticket is the property of NSC and must be returned if it is not used.

The following procedures should be used to purchase airfare for travelers:

Employees, Students, Volunteers – A Travel Authorization (TD) must be completed before the ticket may be purchased. The Procurement Card may only be used by the Cardholder, but Cardholders may purchase tickets on behalf of another traveler. Once purchased, the Travel Document number and the traveler's name must be referenced in PVS Net for reconciliation. The original receipt will be attached to the Transaction Log, and a copy will be submitted with the Travel Document. Volunteers must have the appropriate paperwork on file with Human Resources prior to travel clearly identifying their status.

Candidates – NSC may only pay for one visit for the top three candidates of a position. Any exceptions must be approved in writing by the President. The Cardholder may purchase an airline ticket on behalf of a Candidate. Once purchased, the Human Resources Position Number and the name of the Candidate must be referenced in PVS Net for reconciliation. The original receipt, as well as the position listing and any exceptions, must be attached to the Transaction Log. Please consult Diana Jensen as she is the administrator of this account.

Guests/Visitors – Travel expenses for a guest or visitor must be approved in writing by the President or appropriate Vice President. Additionally, these airline tickets must be charged to a host account. Regardless of host pre-approval status, a Host Approval Form and the Travel Authorization must be completed before a ticket may be purchased for a guest or visitor. Once the ticket is purchased, the word "guest" or "visitor" must be referenced in PVS Net with the traveler's name. The original receipt and Host Approval Form must be attached to the Transaction Log for review.

Independent Contractors, Lecturers/Speakers – Travel expenses for an Independent Contractor, Lecturer or Speaker may be paid in lump sum on the traveler's ISP, or prepaid by NSC. It is suggested that the ISP include all travel related expenses. If airfare is not included in the amount of the ISP, the Cardholder may purchase a ticket on behalf of the traveler. Once the ticket is purchased, the ISP and the name of the traveler must be referenced in PVS Net for reconciliation. The original receipt, as well as a copy of the ISP must be attached to the Transaction Log. Contact the Business Office to ensure compliance with ISP documentation.

Special circumstances exist when the traveler is a non-resident alien. Please contact the Program Coordinator with questions regarding non-resident alien travel and Procurement Card usage.

XII FIXED ASSETS – INVENTORIABLE EQUIPMENT

Equipment items or systems with an acquisition cost of $2000.00 or more are tracked through Inventory Control. It is the Cardholder's responsibility to notify the Director of Facility Management if purchasing one of these types of items. Some items with an acquisition cost of less than $2000.00 must be reported to Inventory Control so that it may be recorded on the NSC inventory. Cardholders must certify that applicable purchases are reported as fixed assets per these guidelines with each procurement card billing statement. Examples of such items include but are not limited to:

- Computer equipment
- Typewriters
- Fax machines
- Cash registers
- Electric carts
- Copiers
- Audiovisual equipment
- Cameras
- Printers

All equipment, regardless of acquisition cost, is to be safeguarded and accounted for by the department.

XIII GRANT FUNDED PURCHASES

Purchases that will be charged against a grant account must fall within the grant guidelines. The Program Coordinator will be responsible for monitoring compliance of all grant and contract transactions. Pre-approval will not be necessary. However, if there is some doubt with regards to the validity of the purchase, the Procurement Card Coordinator should be consulted.

XIV PAYING THE BANK

JPMorganChase will make an automatic monthly deduction from the NSC General Fund within seven (7) working days following the end of each cycle. The amount deducted will be reflected on the Statement of Account.

XV SALES AND USE TAX

Nevada State College, as an agency of the State of Nevada, is exempt from payment of State of Nevada sales or use tax on purchases made in the State of Nevada as provided by NRS 372.325, NRS 374.330 and NRS 377, when applicable. It is the Cardholder's responsibility as an agent of the College to ensure that State of Nevada sales tax is not charged. The State of Nevada Sales Tax exemption letters are available from the Business Office (Appendix H).

XVI RESOLVING ERRORS, DISPUTES, RETURNS, AND CREDITS

The Cardholder must follow-up on any erroneous charges, disputed items or returns within two (2) weeks of receipt of goods or statement, or whichever comes last.

The Cardholder must first contact the merchant to resolve any outstanding issues (most exceptions can be resolved this way). All documentation that is received from the merchant should be attached to the Transaction Log with the receipts that were received when the original item was purchased.

If the Cardholder is unable to reach an agreement with the merchant, he or she must officially dispute this charge (please refer to Appendix E):

- flag the appropriate transaction as "disputed" on PVS Net
- run a "dispute report" and attach a copy to the monthly transaction log
- submit a signed copy of the completed Dispute Form to the Program Coordinator

All disputes must be made within 60 days of the cycle in which the item was purchased. The cycle closes on the 25th of each month. JPMorganChase will credit the Cardholder's account for the amount disputed and conduct an investigation. Upon completion of the investigation, the Cardholder will be notified of the resolution. If the dispute is not settled in the Cardholder's favor, the account will be charged for the disputed transaction amount.

If the Cardholder disagrees with the bank's investigation, finding and decision, the Cardholder should contact the Program Coordinator.

Disputed transactions may result from failure to receive goods or services charged, fraud or misuse, altered charges, defective merchandise, incorrect amounts, duplicate charges, credits not processed, etc. In the event of fraud, notify the Procurement Card Program Administrator or Program Coordinator immediately.

XVII CORPORATE EXPRESS

In an effort to simplify NSC's ordering and billing process while ordering office supplies, we have teamed with Corporate Express. Corporate Express offers an on-line and desktop next day delivery system on most purchases.

The Procurement Card issued by NSC Business Office will be tied in with Corporate Express orders. Any order being made will be charged to the Procurement Card issued to the authorized Cardholder. All NSC Corporate Express users will be required to obtain a Procurement Card.

If a department currently has an account, all Corporate Express accounts will be updated with the Procurement Card information once the Corporate Express application is filled out. Approvals will no longer be routed to the Business Office. The appointing authorities will authorize the amounts for each Cardholder. If a Cardholder user attempts to purchase beyond authorized limits, the appointing authority will either then approve it (if in compliance of the Procurement Card manual) or the order will be routed to the designee of the Business Office for approval.

NSC Business Office will receive a monthly report of all expenses made by each Cardholder to ensure compliance with policies.

NSC Procurement Card Program
Cardholder Account Application

☐ New Card Application ☐ Change Request - Cardholder Account # _____

Cardholder Information

Cardholder Name (24 Characters):	Required by JPMorganChase for Cardholder Security (This does not appear on a credit report)
Email Address:	NSC ID Number:
Department: / Mail Sort:	Date of Birth (MM/DD/YYYY):
Procurement Card Liaison (if different from Cardholder):	Mother's Maiden Name or Password:
The liaison will act on behalf of the cardholder where record keeping and reconciliation are involved. This does not remove the cardholder from liability for an improper reconciliation. Please ensure that a completed PVS Net Account Application is on file for each Liaison.	Work Phone Number: (702)

Credit Card Information

NSC Account Numbers

	Fund (4)	Agency (3)	Org (4)	
Primary Account:				
If you are not a signature authority on this account, one of them must sign here:	X			
Backup Account:				
If you are not a signature authority on this account, one of them must sign here:	X			

Primary and Backup accounts are required to process this application. However, you may use any account available to you for reconciliation.

Credit Limits

Monthly Credit Limit: ($5000 default)	
Single Purchase Limit: ($2000 default)	
Dollars Per Day: (Optional)	
Transactions Per Day: (Five default)	
Transactions Per Month: (Sixty default)	

Hosting (Optional)

	Fund (4)	Agency (3)	Org (4)	Sorg (Optional)
Host Account:				
In order to receive pre-approval for hosting, a Dean or Vice President must sign here:	X			

If this section is not signed by an Academic Director, or Vice President, hosting will not be pre-approved. In this instance, each host transaction will need to be reviewed and approved by the appropriate authority in accordance with the PCard Policy Manual.

Application Authorization

This Application must be approved by an Academic Director or Vice President. It must also be accompanied by a completed Cardholder Agreement. This form may not be self-endorsed.

By signing this form, you grant the applicant authority to obtain and use a Procurement Card as outlined in the NSC Procurement Card Manual. The department is responsible for approving all accounts used for transactions made against this card.

Approved by: _____ Signature: _____ Date: _____
(Please Print) (Academic Director / Vice President)

DISBURSEMENTS USE ONLY

Reporting Hierarchy Level Numbers	Level 2 (President/Vice)	Level 3 (Division)	Level 4 (Sub-Unit)	Level 5 (Fin Office)
				- not in use -

Application Approved by: _____ Signature: _____ Date: _____
(Please Print) (Program Administrator)

NSC Procurement Card Program
Cardholder Agreement

The Nevada State College is pleased to present you with the NSC Procurement Card. It represents the college's confidence in you as a responsible employee of the college entrusted to safeguard and protect college assets.

Cardholder Agreement:

As a Cardholder, I agree to comply with the terms and conditions of this agreement and the stated provisions of the Procurement Cardholder User Manual as provided to me. I acknowledge receipt of the user manual and confirm that I have read and understand its provisions. I understand that the college is liable to JPMorganChase MasterCard for all charges made by me.

As the holder of this Procurement Card, I agree to accept responsibility for the protection and proper use of this card as outlined in the agreement and the user manual. I understand that the college WILL audit my use of this procurement card.

I further understand that improper or fraudulent use of this procurement card may result in disciplinary action and/or personal liability. Should I fail to use this procurement card properly, I authorize the college to deduct from my salary, or from any other amounts payable to me, an amount equal to the total of the improper purchases. I also agree to allow the college to collect any amounts owed by me, even if I am no longer employed by the college. If the college initiates legal proceedings to recover amounts owed by me under agreement, I agree to pay legal fees or collection costs incurred by the college in such proceedings.

I understand that the college may terminate my right to use the procurement card at any time for any reason. I agree to return this card to the college immediately upon request or upon termination of employment.

Applicant Signature: _____Date: _____

Printed Name: _____ Campus Phone #: _____

Department: _____ Mail Stop: _____ Email Address:_____

Department Approval:

As Academic Director or Vice President, I approve the issuance of a procurement card to this staff member and assume overall responsibility for the card.

Approved by: _____
Academic Director / Vice President

Approved by: _____
Vice President for Finance & Administration or President

For completion with card distribution

I hereby acknowledge receipt of the following procurement card:

Number: _____ Expiration Date: _____

Signature: _____ Date: _____

NSC Procurement Card Program
PVS Net Account Application

☐ Procurement Card Liaison Application ☐ PVS Net (Read-only) Application

Instructions

This form grants the applicant access to existing cardholder accounts through PVS Net. In order to be included on future accounts, the applicant must attach a copy of this completed form to each corresponding Cardholder Application.

If the applicant is identified as a Procurement Card Liaison, they must attend PVS Net training prior to account approval.

Applicant Information

Applicant's Name:	**Department**	
Email Address:	**Phone Number:**	

By signing this form, the Procurement Card Liaison agrees to the guidelines set forth in the Cardholder Manual where applicable.
A signature is not necessary for read-only access.

Applicant: _____ Signature: _____ Date: _____
(Please Print) **(Please Print)**

PVS Net Account Access

The applicant is requesting access to the following Procurement Card accounts (select one only):

☐ Division: _____ (requires signature of Vice President)
(Division name - for access to all cards under this Division)

☐ Department: _____
(Department name - for access to all cards within this Department)

☐ Existing Cardholders: Please specify cardholders below

Cardholder name:		

Application Approval

By signing this form, you grant the applicant authority to view transaction information for the listed cardholder accounts.

Approved by: _____ Signature: _____ Date: _____
(Please Print) **(Academic Director)**

BUSINESS OFFICE USE ONLY

Card Number Associations:													

Training Date: _____ Approved by: _____ Signature: _____ Date: _____
(Program Administrator)

NSC Procurement Card Program
Transaction Log

Cardholder Name: _____ Department: _____ Phone Number: _____

Card Number: _____ Cycle Period: From: _____ to _____ Page: _____

Trans No.	Date	Acct. No.	Cardholder Reference	Vendor Name	Description	Total Cost	Grant	Host

Every Procurement Card transaction must be entered in this log immediately after the purchase is made. This transaction log, all receipts, and approval forms must be maintained by the cardholder and sent to Program Coordinator.

Transaction Log Description:

It is the responsibility of the cardholder and department liaison to maintain this log in accordance with the Procurement Card Policy. All original receipts must be filed with the log for each cycle. This log must be maintained so that a detailed list of all transactions may be reviewed at any time (such as a desk review).

As a suggestion, each log may be affixed to a separate envelope, so that receipts may be easily retained.

Transaction Log Instruction:

Cardholder Name: Name of the Cardholder or Procurement Card Liaison
- This should match the name placed on the Cardholder Account Form -

Department: Department issued this Procurement Card

Phone Number: Department number where the Cardholder may be reached

Card Number: Number printed on the Procurement card
- You may enter just the last four numbers, for security purposes -

Cycle Period: Dates that correspond to the open billing cycle (mm/dd/yy)
- Generally the 26th to the 25th -

Page: To be used if multiple pages are needed for a given cycle

Trans No: You must sequentially number each transaction
- Begin with number "1" each cycle -

Date: The date that this purchase was made
- This should match the date on the receipt -

Acct. No: The NSC account number (or numbers) used for each transaction

Cardholder Reference: Your department's internal tracking information or reference
- It is not necessary that you have one -

Vendor Name: The vendor where this purchase was made

Description: Detailed description of the purchase made
- Use a category if multiple items were purchased, but list each category -

Total Cost: Cost associated with each transaction
- If multiple accounts are used for payment, indicate partial costs and the total -

Grant: Used to indicate whether or not this expense falls under a grant account

Host: Used to indicate whether or not this expense falls under a host account
- You must attach a host approval form for each transaction of this type -

Transaction Log Example:

Trans No.	Date	Acct. No.	Cardholder Reference	Vendor Name	Description	Total Cost	Grant	Host
1	7/24/03	5101-123-4567-30-44	Dr. X	Software Spectrum	Adobe Acrobat	15.00		
1	"	5330-123-4567-30-44	Dr. Y	"	"	15.00	X	
					Total	30.00		
2	7/25/03	5220-555-1212-30-32	12345	Borders Books	Various Reference Books	55.25		X
…	…	…	…	…	…	…		

NSC Procurement Card Program
Cardholder Dispute Form and Checklist

DISPUTE PROCEDURE

If there is a charge that is not recognized by the cardholder or liaison, or if it appears to be incorrect, the cardholder should first go back to the merchant where the purchase was made and try to resolve the discrepancy. **The merchant must be contacted within two weeks from the date the goods were received, or the transaction posted on the account – whichever comes last. If an attempt to settle with the merchant is not made, the cardholder may lose the right to dispute.**

All disputed items must be communicated in writing within 60 days of the cycle date when the item originally posted. During the investigation a credit will be issued to the cardholder's account for the amount questioned. Upon completion of the investigation, the cardholder will be notified of the resolution. If the dispute is not settled in the cardholder's favor, the account will be charged for the disputed transaction amount.

If the credit is not received by the time you settle with Bank One, you must pay for the disputed item. Do not deduct the amount from your payment. The credit will be processed in the next cycle.

DISPUTE CHECKLIST

1. Contact the merchant first:
   - ❑ Contact the vendor for a resolution
   - ❑ Document the time, date and names of individuals involved with each correspondence
   - ❑ Save memos, faxes, receipts or credits with regard to this transaction
   - ❑ If no resolution has been made, you may proceed with a formal dispute

2. If a dispute arises ***before*** the close of the transaction's billing cycle (otherwise continue to 3):
   - ❑ Log into PVSNet
   - ❑ Find the transaction to be disputed and provide:
     - ❑ a valid account number
     - ❑ transaction description
     - ❑ the initials of the individual processing the dispute
   - ❑ Flag the transaction as "disputed"

3. Complete the attached *Cardholder Dispute Form*
   This form must include the following information:
   a. *Cardholder name* and *card number*
   b. transaction date
   c. posting date
   d. merchant name
   e. amount in original currency
   f. settlement amount

   - ❑ Detail the reason for dispute
   - ❑ Attach relevant documents and submit the packet to the Procurement Card Coordinator
   - ❑ Keep a copy for your records

4. Bank One or the Procurement Card Coordinator may contact you for additional information.
5. You will be notified when a decision has been reached.

Date:

CARDHOLDER DISPUTE FORM

The transaction for _____ is described below:

Tran Date	Post Date	Reference #	Merchant Name	Amount in Original Currency	Settlement Amount

Please read carefully each of the following situations and check the ONE most appropriate to your particular dispute. If you have any questions, please contact us at _____ Please type or print in black ink.

I. CARDHOLDER DISPUTE

I did participate in the above transaction; however, I dispute the entire charge, or a portion, in the amount of _____
I am disputing this charge because _____

_____

After I contacted the merchant, the following was/was not resolved: _____

_____

II. UNAUTHORIZED MAIL OR PHONE ORDER

Neither I, nor any authorized user on this account, have authorized this charge to my account. I have not ordered merchandise by phone or mail, or received any goods or services.

III. IMPRINTING OF MULTIPLE SLIPS

The transaction listed above represents a multiple billing to my account. I authorized only one charge from this merchant for this amount. I am still in possession of my card.

IV. MERCHANDISE NOT RECEIVED

My account has been charged for the above listed transaction, but I have not received this merchandise.
My account has been charged for the above listed transaction, but I have since contacted this merchant and cancelled the order. I will refuse delivery should the merchandise still be sent.

V. MERCHANDISE RETURNED

My account has been charged for the above listed transaction, but the merchandise has since been returned. Enclosed is a copy of my postal insurance receipt. (Please provide a copy with this correspondence.)

VI. CREDIT NOT RECEIVED

I have received a credit voucher for the listed charge, but it has not yet appeared on my account. A copy of the credit voucher is enclosed. The date on the voucher is between 30 and 90 days old. (Please provide a copy of this voucher with this correspondence.)

VII. ALTERATION OF AMOUNT

The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount I authorized. (Please include your voucher with this correspondence.)

VIII. INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE

I do not recognize this charge. Please supply a copy of the sales draft for my review.

IX. HOTEL/MOTEL GUARANTEED NO SHOW (RESERVATION)

I made a reservation at _____. I cancelled the reservation. My cancellation date and number are _____

Alternate lodging was arranged at _____ on _____ (date).
Enclosed is a copy of my receipt for those reservations.
If the previous two do not apply, please contact the merchant to clarify the dispute so that action may be expedited. I contacted this merchant on _____(date). The following was not resolved: _____

_____

_____

_____

(Date) (Cardholder Signature)

NSC Procurement Card Program
Host Approval

This completed form and original receipts must be attached to the monthly Transaction Log. A Signature is required for Host Airfare, regardless of prior approval. Please refer to the NSC Host Policy for more details.

Date:	
Name:	
Address:	
S.S.N.:	
Department:	
Phone:	
Host Event:	
Date of Event:	
Persons in Attendance:	
(If six persons or less were in attendance then they all must be listed)	
Total Reimbursement	
Method of Payment	

Attach Receipt Here

Reason for Purchase:

Supervisor Signature: **Date:**

Signature Authority: **Date:**

NSC Procurement Card Program
PVS Net

What is PVS Net?

PVS Net is the web version of our procurement card software that allows Cardholders to review card transactions, edit accounting references and descriptions, and print "statements of account."

Your Responsibilities

Each month, the Cardholder will be asked to access PVS Net and approve their procurement card transactions. Each charge must be reviewed and acknowledged before the end of the closing period. At that time, transaction details will be posted into the College financial accounting system. The Cardholder must enter his/her initials into the description field.

Account numbers and sub-object codes must match the type of transaction. For example, a host account and sub-object must normally be used for food purchases. If the default account is reflected, the Cardholder must see that it does not conflict with College or State policies.

A detailed description must be used to identify each purchase. The description "miscellaneous office supplies" or the like is not acceptable. Instead, use the description of the most costly items (inkjet cartridges, manila folders, ink pens, etc.). Additionally, if the purchase was made for an individual (as is the case for a registration or subscription), the name of the individual must be referenced.

All transaction errors must be reported to JPMorganChase, and the Program Coordinator. The Cardholder must submit a Transaction Dispute form as soon as the error is found.

The Posting Cycle

Cardholders will be reminded to review their accounts near the end of each closing period.

Monthly transactions are available for review on PVS Net before payment is made to Bank One. This posting period begins on the ***26th*** of each month, and ends on the ***25th*** of the following month. Each cardholder will then have an additional ***ten business days*** to review and edit each transaction. On the 11th calendar day the reconciled accounts will be closed to further editing and uploaded into a Journal Voucher by the Program Coordinator. If no edits are performed by this date, the "default" account number associated with each procurement card will be posted. If the account charged needs to be changed after the accounts are closed, the department will need to email the Program Coordinator and inform them of the need for a corrected expense. Failure to do timely posting may result in cancellation of the Procurement Card.

Access and Training

Each Cardholder will be responsible for accessing PVS Net. To add, change or renew a revoked access, the Cardholder must contact the Program Coordinator. Once a request is received, a new *User ID* and *Password* will be assigned.

PVS Net training will be provided on an on-going basis. To schedule a training session, please call the Program Coordinator at 992-2042.

KENNY C. GUINN
Governor
BARBARA SMITH CAMPBELL
Chair, Nevada Tax Commission
CHARLES E. CHINNOCK
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: http://tax.state.nv.us
1550 E. College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020
In State Toll Free (800) 992-0900

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada, 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1295
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway Suite 160
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

July 19, 2005

ACCOUNT NO.: RCE-000-441
THIS LETTER HAS NO EXPIRATION DATE

NEVADA SYSTEM OF HIGHER EDUCATION
2601 ENTERPRISE RD
RENO NV 89512

Re: Community College of Southern Nevada
Desert Research Institute
Great Basin College
Nevada State College
Truckee Meadows Community College
UCCSN, Business Center South
UCCSN, Business Center North
University of Nevada, Las Vegas
University of Nevada, Reno
Western Nevada Community College

Pursuant to NRS 372.325 and related statutes, NEVADA SYSTEM OF HIGHER EDUCATION has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by NEVADA SYSTEM OF HIGHER EDUCATION are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to NEVADA SYSTEM OF HIGHER EDUCATION are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sincerely,

Charles E. Chinnock
Executive Director

NSC Procurement Card Program
Reconciliation Procedure Checklist

- ❑ Log on to PVS Net
  (http://www.procard.com/product/pvs_net_Login.asp)

- ❑ Select *TRANSACTIONS* from the menu bar
  - ❑ Request to run a *detail* report
  - ❑ Change the date range to the current billing cycle
    The billing cycle begins on the 26th of each month and ends on the 25th of the following month.
    (Format: mm/dd/yyyy)
  - ❑ Leave report destination as *online*
  - ❑ Select OK

- ❑ Edit each transaction
  - ❑ Enter a valid account number
    The account must match the type of transaction (host, grant, etc.) **Use capital letters only**.
  - ❑ Use the proper object and subobject code
  - ❑ Provide the initials of the person performing the reconciliation in the description field
  - ❑ Give a detailed description of the items purchased
    If multiple items are purchased, enter the most expensive item or description.
  - ❑ Flag the transaction as *approved*, or *disputed*
  - ❑ **Save your changes**
    Save often. ***Changes do not take effect until the document is saved****, however, you may continue to make changes until the accounts are closed by NSC Business Office.*

- ❑ Select *REPORTS* from the menu bar
  - ❑ Create a *statement of account* report
  - ❑ Use the same date range as the *detail* report above
  - ❑ Run the report

  If you chose to have the report sent by email, you are done.
  If you chose to view the report online, you are taken to the *report log:*
    - ❑ Select the *search* button
    - ❑ Select *download* from the Download/Sort field
      If this field says “in progress”, wait a moment, and select *search* again. This will give PVS Net time to process your report.
    - ❑ Follow the link on the next page
    - ❑ Print the report for your records

- ❑ Keep a copy for your records

Application for a Corporate Express Account

COLLEGE CONTACT INFORMATION								
Title:				Department:				
Name:								
Phone:		Fax:		E-mail:				
City:				State:		ZIP Code:		
Site Location (will be ordering for)		1125 NV State Dr		1121 NV State DR		219 Water St		202 Water St

MARK ALL THAT WILL APPLY

AUTHORIZATION INFORMATION									
Dollar amount approved per item?		$250		$500		$750		$1000	$2000
Dollar amount approved per order?		$500		$1000		$2000		Unlimited	

If an order placed is over either of these amounts authorized amounts approval will be needed by signature authority on account, or designated individual by that person.

Name:		Title:
Telephone:	Fax:	E-mail:

ACCOUNT INFORMATION	
P-Card Number	

This number will be hard coded to your account, all transactions you do will be charged to this P-card.

It will be the responsibility of the end user to resubmit this form if the P-card number changes.

Account to be charged if P-card was not authorized:

AGREEMENT

1. You agree to adhere to all policies and procedures of NRS, SAM, NSHE, and NSC when making purchases via the E-way system to Corporate Express. If there is a question, it is the end users responsibility to contact NSC Purchasing for clarification.
2. By submitting this application, you authorize Corporate Express to set up an account on your behalf.

SIGNATURES

EMPLOYEE	SIGNATURE AUTHORITY
Title: Date:	Title: Date:

NSC Procurement Card Program
Program Points of Contact

Lost or Stolen Cards, Errors, Disputes, Returns, Credits Copy of Charge/Credit Slip	**JPMorganChase** **Customer Service Department** (800) 316-6056
PVS Net System Questions	**Pro Card** (800) 469-6578 Please contact the Procurement Card Coordinator first
Card Management Changes	**Shawna Thompson** **Procurement Card Coordinator** Phone: (702) 992-2042 Fax: (702) 992-2301
Program Administrator	**Lou DuBois** **Controller** Phone: (702) 992-2019 Fax: (702) 992-2301
Program Coordinator	**Shawna Thompson** Phone: (702) 992-2042 Fax: (702) 992-2301
Grants & Contracts Management	**Shawna Thompson** **Procurement Card Coordinator** Phone: (702) 992-2042 Fax: (702) 992-2301
Fixed Assets	**Fixed Assets and Property Control** **Brad Jensen** Phone: (702) 992-2023 Fax: (702) 992-2301
Purchasing	**Shawna Thompson** **Procurement Card Coordinator** Phone: (702) 992-2042 Fax: (702) 992-2301

OBJ	OBJECT NAME	SOBJ	NAME
21	NON-GRANT OUT OF STATE TRAVEL	CR	NON-GRANT OUT OF ST CAR RENTAL
21	NON-GRANT OUT OF STATE TRAVEL	LO	NON-GRANT OUT OF STATE LODGING
21	NON-GRANT OUT OF STATE TRAVEL	T3	OUT OF STATE AIRFARE
21	NON-GRANT OUT OF STATE TRAVEL	T4	OUT OF STATE OTHER
21	NON-GRANT OUT OF STATE TRAVEL	T5	FOREIGN AIRFARE
21	NON-GRANT OUT OF STATE TRAVEL	T6	FOREIGN OTHER
21	NON-GRANT OUT OF STATE TRAVEL	T9	SUPPLEMENTAL EXPENSES
21	NON-GRANT OUT OF STATE TRAVEL	00	CONTROL
23	GRANT NON-FOREIGN TRAVEL	CR	GRANT NON FOREIGN CAR RENTAL
23	GRANT NON-FOREIGN TRAVEL	HG	GRANT HOSTING
23	GRANT NON-FOREIGN TRAVEL	LO	GRANT NON FOREIGN LODGING
23	GRANT NON-FOREIGN TRAVEL	TC	GRANT N/F TM/GRP CAR RENTAL
23	GRANT NON-FOREIGN TRAVEL	TL	GRANT N/F TM/GRP LODGING
23	GRANT NON-FOREIGN TRAVEL	T1	IN-STATE AIRFARE
23	GRANT NON-FOREIGN TRAVEL	T2	IN-STATE OTHER
23	GRANT NON-FOREIGN TRAVEL	T3	OUT-OF-STATE AIRFARE
23	GRANT NON-FOREIGN TRAVEL	T4	OUT-OF-STATE OTHER
23	GRANT NON-FOREIGN TRAVEL	T9	SUPPLEMENTAL EXPENSES
23	GRANT NON-FOREIGN TRAVEL	00	CONTROL
25	GENERAL OPERATIONS	HH	DO NOT USE
25	GENERAL OPERATIONS	H1	FUND/FRIEND RAISING
25	GENERAL OPERATIONS	H2	STUDENT RECRUITMENT
25	GENERAL OPERATIONS	H3	EMPLOYEE RECRUITMENT
25	GENERAL OPERATIONS	H4	STUDENT GOVERNMENT/ACTIVITY
25	GENERAL OPERATIONS	H5	COMMUNITY RELATIONS
25	GENERAL OPERATIONS	H6	EMPLOYEE RELATIONS
25	GENERAL OPERATIONS	H7	EMPLOYEE DEVELOPMENT
25	GENERAL OPERATIONS	H8	TABLE PURCHASE-NOT DONOR PAID
25	GENERAL OPERATIONS	H9	TABLE PURCHASE-DONOR PAID
30	GENERAL OPERATIONS	CC	CANDIDATE CAR RENTAL
30	GENERAL OPERATIONS	CL	CANDIDATE LODGING
30	GENERAL OPERATIONS	CR	NON-GRANT IN STATE CAR RENTAL
30	GENERAL OPERATIONS	C3	CANDIDATE AIRFARE
30	GENERAL OPERATIONS	C4	CANDIDATE OTHER EXPENSES
30	GENERAL OPERATIONS	E1	EQUIPMENT - INVENTORIABLE
30	GENERAL OPERATIONS	E2	FURNITURE - INVENTORIABLE

30	GENERAL OPERATIONS	FA	SMALL EQUIPMENT
30	GENERAL OPERATIONS	FB	TOOLS
30	GENERAL OPERATIONS	FC	TRASH BAGS
30	GENERAL OPERATIONS	G1	GRAPHICS/ART/DESIGN SVS
30	GENERAL OPERATIONS	IA	IND CONTRACTOR AIRFARE
30	GENERAL OPERATIONS	IL	IND CONTRACTOR LODGING
30	GENERAL OPERATIONS	IM	INDP CONTRACTOR MEALS
30	GENERAL OPERATIONS	KJ	CLEANING SUPPLIES
30	GENERAL OPERATIONS	KQ	FURNITURE FIXTURES
30	GENERAL OPERATIONS	KR	REPAIR SERVICES
30	GENERAL OPERATIONS	LO	NON-GRANT IN STATE LODGING
30	GENERAL OPERATIONS	PC	PURCHASING CARD
30	GENERAL OPERATIONS	PH	PHOTOGRAPHIC SERVICES
30	GENERAL OPERATIONS	SC	INDIV STUDENT O/S CAR RENTAL
30	GENERAL OPERATIONS	SL	INDIV STUDENT O/S/LODGING
30	GENERAL OPERATIONS	S3	INDIV STUDENT O/S AIRFARE
30	GENERAL OPERATIONS	S4	INDIV STUDENT O/S OTHER EXP
30	GENERAL OPERATIONS	T1	NON-GRANT IN-STATE AIRFARE
30	GENERAL OPERATIONS	T2	NON-GRANT IN-STATE OTHER
30	GENERAL OPERATIONS	T6	NON-EMPLOYEE/NON-STUDENT TVL
30	GENERAL OPERATIONS	04	SUPPLIES-COMPUTER
30	GENERAL OPERATIONS	09	SUPPLIES-INSTRUCTIONAL
30	GENERAL OPERATIONS	11	SUPPLIES-LAB
30	GENERAL OPERATIONS	12	SUPPLIES-OFFICE
30	GENERAL OPERATIONS	13	SUPPLIES-OTHER
30	GENERAL OPERATIONS	16	NON-INVENTORY EQUIP/FURNITURE
30	GENERAL OPERATIONS	18	ON LINE ELECT SUBSCRIPTIONS
30	GENERAL OPERATIONS	21	INDEP CONTRCTOR FEES
30	GENERAL OPERATIONS	22	REIMBURSE IND CONTRACTOR TVL
30	GENERAL OPERATIONS	23	OTHER CONTRACTED SERVICES
30	GENERAL OPERATIONS	25	FIELD TRIP EXPENSE
30	GENERAL OPERATIONS	26	REGSTRTN/CONF/TRAINING FEES
30	GENERAL OPERATIONS	28	SECURITY EXPENSE
30	GENERAL OPERATIONS	30	POSTAGE
30	GENERAL OPERATIONS	31	FREIGHT/DELIVERY EXP
30	GENERAL OPERATIONS	32	BOOKS/PUBS/PERIODICALS
30	GENERAL OPERATIONS	33	LIBRARY SUPPLIES
30	GENERAL OPERATIONS	35	LIBRARY SERVICES
30	GENERAL OPERATIONS	37	INSURANCE-GENERAL
30	GENERAL OPERATIONS	38	INSURANCE-SPECIAL PURPOSE
30	GENERAL OPERATIONS	41	ADVERTISING
30	GENERAL OPERATIONS	42	DO NOT USE

30	GENERAL OPERATIONS	43	INSTITUTIONAL MEMBERSHIPS
30	GENERAL OPERATIONS	44	COMPUTER SOFTWARE/TIME/LICENSE
30	GENERAL OPERATIONS	46	ADMINISTRATIVE EXPENSES
30	GENERAL OPERATIONS	49	MOVING EXPENSE
30	GENERAL OPERATIONS	51	AUDIO/VISUAL EXPENSE
30	GENERAL OPERATIONS	53	O&M CARPENTRY
30	GENERAL OPERATIONS	54	O&M ELECTRICAL
30	GENERAL OPERATIONS	55	O&M HEATING/REFRIGERATION
30	GENERAL OPERATIONS	56	O&M JANITORIAL
30	GENERAL OPERATIONS	57	O&M LANDSCAPE/GROUNDS
30	GENERAL OPERATIONS	58	O&M OTHER
30	GENERAL OPERATIONS	59	O&M PAINTING
30	GENERAL OPERATIONS	60	O&M PLUMBING
30	GENERAL OPERATIONS	64	REPAIRS/MAINT-ALL EQUIPMENT
30	GENERAL OPERATIONS	67	REPAIRS/MAINT-VEHICLES
30	GENERAL OPERATIONS	68	REPAIRS/MAINT-NON EQUIPMENT
30	GENERAL OPERATIONS	69	MAINTENANCE AGREEMENTS
30	GENERAL OPERATIONS	70	RENT-EQUIPMENT
30	GENERAL OPERATIONS	71	RENT-FACILITIES
30	GENERAL OPERATIONS	72	RENT/LEASE - OTHER
30	GENERAL OPERATIONS	74	COPY EXPENSE
30	GENERAL OPERATIONS	75	PRINTING EXPENSE
30	GENERAL OPERATIONS	86	TELEPHONE/CABLE/MODEM CHRGS
30	GENERAL OPERATIONS	87	UTILITIES-ELECTRIC POWER
30	GENERAL OPERATIONS	88	UTILITIES-HEATING OIL
30	GENERAL OPERATIONS	89	UTILITIES-NATURAL GAS
30	GENERAL OPERATIONS	90	UTILITIES-SANITATION COLLECTN
30	GENERAL OPERATIONS	91	UTILITIES-SEWER SERVICE
30	GENERAL OPERATIONS	92	UTILITIES-WATER
30	GENERAL OPERATIONS	98	STUDENT ACTIVITIES
32	LIBRARY OPERATING	G3	SERIAL SUBSCRIPTIONS
32	LIBRARY OPERATING	G4	SERIAL SUBSCRIPTIONS (ELECT)
32	LIBRARY OPERATING	G5	STANDING ORDERS
32	LIBRARY OPERATING	G6	STANDING ORDERS (ELECT)
32	LIBRARY OPERATING	G7	COLLECTION MANAGEMENT
32	LIBRARY OPERATING	03	SERIAL SUBSCRIPTIONS(PRINTED)
32	LIBRARY OPERATING	04	SERIAL SUBS (MICROFORM)
32	LIBRARY OPERATING	05	SERIAL SUBS (A/V MATERIALS)
32	LIBRARY OPERATING	06	SERIAL SUBS (MACHINE READABLE)
32	LIBRARY OPERATING	07	MICROFORMS-PERIODICAL BACKSETS
32	LIBRARY OPERATING	08	MICROFORMS-CLOSED SETS
32	LIBRARY OPERATING	09	STANDING ORDER (PRINTED)

32	LIBRARY OPERATING	10	STANDING ORDER (MICROFORM)
32	LIBRARY OPERATING	11	STANDING ORDER (A/V MATERIAL)
32	LIBRARY OPERATING	12	STANDING ORDER (MACHINE READ)
32	LIBRARY OPERATING	13	SETS(PRINTED)
32	LIBRARY OPERATING	14	SETS (MICROFORMS)
32	LIBRARY OPERATING	15	SETS(A/V MATERIALS)
32	LIBRARY OPERATING	16	SETS (MACHINE READABLE)
32	LIBRARY OPERATING	17	MACHINE READABLE MATERIALS
32	LIBRARY OPERATING	18	SOUND RECORDINGS
32	LIBRARY OPERATING	19	VIDEOS
32	LIBRARY OPERATING	20	GRAPHICS
32	LIBRARY OPERATING	24	PERIODICALS
32	LIBRARY OPERATING	25	INTERACTIVE VIDEO
32	LIBRARY OPERATING	26	NEWSLETTERS/NEWSPAPERS
32	LIBRARY OPERATING	27	CONTINUATIONS
32	LIBRARY OPERATING	30	CATALOGING
32	LIBRARY OPERATING	35	MAPS
32	LIBRARY OPERATING	40	MULTI-MEDIA
32	LIBRARY OPERATING	42	DVD
32	LIBRARY OPERATING	43	CODES
32	LIBRARY OPERATING	44	REPORTERS
32	LIBRARY OPERATING	45	DIGESTS
35	BOOKSTORE OPERATIONS	01	BOOKS, RESALE
35	BOOKSTORE OPERATIONS	02	SUPPLIES, RESALE
35	BOOKSTORE OPERATIONS	03	FREIGHT-IN, BOOKS
35	BOOKSTORE OPERATIONS	04	FREIGHT-IN, SUPPLIES
35	BOOKSTORE OPERATIONS	05	FREIGHT-OUT, BOOKS
35	BOOKSTORE OPERATIONS	06	FREIGHT-OUT, SUPPLIES
35	BOOKSTORE OPERATIONS	07	PURCHASE RETURNS, BOOKS
35	BOOKSTORE OPERATIONS	08	PURCHASE RETURNS, SUPPLIES
35	BOOKSTORE OPERATIONS	09	SALES RETURN, BOOKS
35	BOOKSTORE OPERATIONS	10	SALES RETURN, SUPPLIES
35	BOOKSTORE OPERATIONS	11	PURCHASE DISCOUNTS, BOOKS
35	BOOKSTORE OPERATIONS	12	PURCHASE DISCOUNTS, SUPPLIES
35	BOOKSTORE OPERATIONS	30	MAINTENANCE AGREEMENTS
35	BOOKSTORE OPERATIONS	31	ADVERTISING
35	BOOKSTORE OPERATIONS	35	CONTRACT LABOR
35	BOOKSTORE OPERATIONS	36	OFFICE SUPPLIES & EXPENSE
35	BOOKSTORE OPERATIONS	37	STORE SUPPLIES & EXPENSE
35	BOOKSTORE OPERATIONS	38	FURNITURE & FIXTURES
35	BOOKSTORE OPERATIONS	39	BAD DEBTS
35	BOOKSTORE OPERATIONS	41	RENT

35	BOOKSTORE OPERATIONS	42	M/C VISA SERVICE CHARGE
35	BOOKSTORE OPERATIONS	43	DEPRECIATION
35	BOOKSTORE OPERATIONS	60	RESALE - NEW TEXTBOOKS
35	BOOKSTORE OPERATIONS	61	RESALE - USED TEXTBOOKS
35	BOOKSTORE OPERATIONS	62	RESALE -TRADEBOOKS
35	BOOKSTORE OPERATIONS	63	RESALE - SUPPLIES
35	BOOKSTORE OPERATIONS	64	RESALE - CLOTHING

NEVADA STATE
COLLEGE

February 20, 2009

Ms. Sandi Cardinal
Assistant Vice Chancellor
Nevada System of Higher Education
2601 Enterprise Road
Reno, Nevada 89512

RE: Nevada State College Travel and Accounts Payable Audit July 1, 2006 – April 30, 2008

Dear Sandi:

Attached please find the Nevada State College response to the above referenced audit. Appropriate action has been taken on each recommendation.

Sincerely,

Harry E. Neel, Jr.
Vice President for Finance and Administration

OFFICE OF FINANCE & ADMINISTRATION
1125 Nevada State Drive, Henderson, Nevada 89002 | Phone: 702.992.2000 | Fax: 702.992.2351 | www.nsc.nevada.edu